

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WASHINGTON</div> <div>CITY OF <u>WASHINGTON</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209200600000</div> <div>Finance Director</div> <div>215 E. Washington Street</div> <div>Washington, IA 52353</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,426,810		3,426,810	3,283,612
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		3,426,810		3,426,810	3,283,612
Delinquent property taxes		0		0	0
TIF revenues		215,208		215,208	215,280
Other city taxes		766,736	0	766,736	748,521
Licenses and permits		121,920	0	121,920	120,000
Use of money and property		143,184	0	143,184	135,973
Intergovernmental		2,950,245	0	2,950,245	4,729,968
Charges for fees and service		444,307	4,045,998	4,490,305	4,654,389
Special assessments		26,758	0	26,758	35,500
Miscellaneous		229,799	0	229,799	92,984
Other financing sources		3,518,552	2,698,315	6,216,867	10,522,784
Total revenues and other sources		11,843,519	6,744,313	18,587,832	24,539,011
Expenditures and Other Financing Uses					
Public safety		1,752,424	0	1,752,424	1,760,569
Public works		1,517,127	0	1,517,127	2,089,895
Health and social services		0	0	0	0
Culture and recreation		818,634	0	818,634	860,437
Community and economic development		15,458	0	15,458	19,570
General government		794,800	0	794,800	833,207
Debt service		950,438	0	950,438	950,458
Capital projects		2,516,517	0	2,516,517	5,504,452
Total governmental activities expenditures		8,365,398	0	8,365,398	12,018,588
Business type activities		0	5,105,078	5,105,078	7,933,018
Total ALL expenditures		8,365,398	5,105,078	13,470,476	19,951,606
Other financing uses, including transfers out		3,953,455	1,990,062	5,943,517	6,876,090
Total ALL expenditures/And other financing uses		12,318,853	7,095,140	19,413,993	26,827,696
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-475,334	-350,827	-826,161	-2,288,685
Beginning fund balance July 1, 2014		5,152,992	3,023,969	8,176,961	5,372,892
Ending fund balance June 30, 2015		4,677,658	2,673,142	7,350,800	3,084,207
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 20,311,643	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 17,637,356
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Illa Earnest		Telephone →	Area Code 319	Number 653-6584	Extension 122
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF WASHINGTON		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	<b>Section A - TAXES</b>											1	
2	<b>Taxes levied on property</b>	1,848,511	714,146		864,153			3,426,810			3,426,810	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	1,848,511	714,146		864,153	0		3,426,810		T01	3,426,810	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	1,848,511	714,146		864,153	0	0	3,426,810			3,426,810	6	
7	<b>TIF revenues</b>			215,208				215,208		T01	215,208	7	
8	<b>Other city taxes</b>							0		T15	0	8	
9	Utility tax replacement excise taxes							0		T15	0	9	
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10	
11	Parimutuel wager tax							0		C30	0	11	
12	Gaming wager tax							0		T19	0	12	
13	Mobile home tax							0		T19	0	13	
14	Hotel/motel tax							0					
14	Other local option taxes		766,736					766,736		T09	766,736	14	
15	<b>TOTAL OTHER CITY TAXES</b>	0	766,736	0	0	0	0	766,736	0		766,736	15	
16	<b>Section B - LICENSES AND PERMITS</b>	121,920						121,920		T29	121,920	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	22,240	2		2	111	166	22,521		U20	22,521	18	
19	Rents and royalties	120,663						120,663		U40	120,663	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	142,903	2	0	2	111	166	143,184	0		143,184	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants					1,605,211		1,605,211		B89	1,605,211	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	1,605,211	0	1,605,211	0		1,605,211	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WASHINGTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		755,537					755,537		C46	755,537	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	6,765				9,937		16,702		C89	16,702	49				
50	Iowa Department of Transportation					18,134		18,134		C89	18,134	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	6,765	755,537	0	0	28,071	0	790,373	0		790,373	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	35,080						35,080			35,080	63				
64	Library service	75,595						75,595		D89	75,595	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Riverside Casino Revenue					443,986		443,986		D89	443,986	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	110,675	0	0	0	443,986	0	554,661	0		554,661	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	117,440	755,537	0	0	2,077,268	0	2,950,245	0		2,950,245	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,621,024	A91	1,621,024	73				
74	Sewer							0	2,031,731	A8Ø	2,031,731	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	320,813						320,813		AØ1	320,813	78				
79	Landfill/garbage							0	393,243	A81	393,243	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WASHINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	16,934				1,842		18,776		A89	18,776	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	87,079						87,079		A03	87,079	98
99	Library charges	14,347						14,347		A89	14,347	99
100	Park, recreation, and cultural charges	3,022	270					3,292		A61	3,292	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	442,195	270	0	0	1,842	0	444,307	4,045,998		4,490,305	104
105												105
106	Section F - SPECIAL ASSESSMENTS					26,758		26,758		U01	26,758	106
107	Section G - MISCELLANEOUS											107
108	Contributions	35	45,410			82		45,527		U99	45,527	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Insurance/Payroll Reimbursements	118,399						118,399			118,399	114
115	Misc Refunds/Reimbursements	2,220	20,112			5,000		27,332			27,332	115
116	Farm Management Revenue					38,541		38,541			38,541	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	120,654	65,522	0	0	43,623	0	229,799	0		229,799	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WASHINGTON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,793,623	2,302,213	215,208	864,155	2,149,602	166	8,324,967	4,045,998		12,370,965	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					273,350		273,350		NR	273,350	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	1,277,591	140,519		60,609	1,580,261		3,058,980	2,698,315		5,757,295	127
128	Internal TIF loans and transfers in	53,607	17,845			114,770		186,222			186,222	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,331,198	158,364	0	60,609	1,968,381	0	3,518,552	2,698,315		6,216,867	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,124,821	2,460,577	215,208	924,764	4,117,983	166	11,843,519	6,744,313		18,587,832	132
133												133
134	Beginning fund balance July 1, 2014	1,025,219	1,056,315	0	171	2,852,974	218,313	5,152,992	3,023,969		8,176,961	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,150,040	3,516,892	215,208	924,935	6,970,957	218,479	16,996,511	9,768,282		26,764,793	136
137												137
138												138
139												139
140												140
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159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF WASHINGTON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,381,479	250					1,381,729		E62	1,381,729	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	370,695						370,695		E24	370,695	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,752,174	250	0	0	0	0	1,752,424			1,752,424	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WASHINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		760,676					760,676		E44	760,676	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		145,609					145,609		E44	145,609	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	495,202						495,202		E01	495,202	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	115,640						115,640		E89	115,640	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	610,842	906,285	0	0	0	0	1,517,127			1,517,127	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WASHINGTON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WASHINGTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	380,404	13,653					394,057		E52	394,057	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation		3,675					3,675		E61	3,675	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	244,653	35,124					279,777		E61	279,777	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	141,125						141,125		E03	141,125	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	766,182	52,452	0	0	0	0	818,634			818,634	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation		10,818					10,818		E89	10,818	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		3,449					3,449		E50	3,449	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation		116					116		E89	116	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			1,075				1,075		E89	1,075	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	14,383	1,075	0	0	0	15,458			15,458	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WASHINGTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	54,293						54,293		E29	54,293	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	54,548						54,548		E23	54,548	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	17,944						17,944		E25	17,944	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	47,228						47,228		E31	47,228	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	144,402						144,402		E89	144,402	171
172	Other general government — Current operation	457,641				18,744		476,385		E89	476,385	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	776,056	0	0	0	18,744	0	794,800			794,800	176
177	<b>Section G — DEBT SERVICE</b>			26,467				26,467			26,467	177
178	2008 GO Library				512,510			512,510			512,510	178
179	2012/2013/2014 GO Airport/Streets				156,741			156,741			156,741	179
180	<b>Police RMS</b>				15,090			15,090			15,090	180
181	2009 GO Water Tower/Waste Water Treatment Plant				239,630			239,630			239,630	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	26,467	923,971	0	0	950,438			950,438	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Airport Runway Construction					1,581,613		1,581,613			1,581,613	184
185								0			0	185
186	Other Capital Projects					934,904		934,904			934,904	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	2,516,517	0	2,516,517			2,516,517	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	2,516,517	0	2,516,517			2,516,517	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	3,905,254	973,370	27,542	923,971	2,535,261	0	8,365,398			8,365,398	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WASHINGTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								1,066,048	E91	1,066,048	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								998,649	E80	998,649	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								382,537	E81	382,537	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WASHINGTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								716,610		716,610	242
243	Enterprise Capital Projects								1,904,872		1,904,872	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Self Insurance								23,967		23,967	246
247	Unemployment Self Insurance								12,395		12,395	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								5,105,078		5,105,078	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	3,905,254	973,370	27,542	923,971	2,535,261	0	8,365,398	5,105,078		13,470,476	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	73,491	1,556,153			2,137,589		3,767,233	1,990,062		5,757,295	255
256	Internal TIF loans/repayments and transfers out			186,222				186,222			186,222	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	73,491	1,556,153	186,222	0	2,137,589	0	3,953,455	1,990,062		5,943,517	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	3,978,745	2,529,523	213,764	923,971	4,672,850	0	12,318,853	7,095,140		19,413,993	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>							0			0	264
265	<b>Committed</b>						218,479	218,479			218,479	265
266	<b>Assigned</b>		987,369	1,444	964	2,298,107		3,287,884			3,287,884	266
267	<b>Unassigned</b>	1,171,295						1,171,295			1,171,295	267
268	<b>Total Governmental</b>	1,171,295	987,369	1,444	964	2,298,107	218,479	4,677,658			4,677,658	268
269	<b>Proprietary</b>								2,673,142		2,673,142	269
270	<b>Total ending fund balance June 30, 2015</b>	1,171,295	987,369	1,444	964	2,298,107	218,479	4,677,658	2,673,142		7,350,800	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	5,150,040	3,516,892	215,208	924,935	6,970,957	218,479	16,996,511	9,768,282		26,764,793	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WASHINGTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05

\$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

191,684

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89

\$

243,722

Purpose

Amount paid to State

Highways.....

L44

\$

All other.....

L89

\$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200

\$

Amount - Omit cents

2,694,800

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose

Debt outstanding JULY 1, 2014 (a)

Debt during the fiscal year

Debt Outstanding JUNE 30, 2015

Interest paid this year

Issued (b)

Retired (c)

General obligation (d)

TIF revenue (e)

Revenue (f)

Other (g)

(h)

1. Water utility

19U

\$

29U

\$

39U

\$

49U

\$

49U

\$

49U

\$

49U

\$

191

\$

2. Sewer utility

19U

15,948,135

29U

39U

161,135

49U

49U

49U

15,787,000

49U

189

519,898

3. Electric utility

19U

29U

39U

49U

49U

49U

192

4. Gas utility

19U

29U

39U

49U

49U

49U

193

5. Transit-bus

19U

29U

39U

49U

49U

49U

194

6. Industrial Revenue

19T

24T

34T

44T

44T

189

7. Mortgage revenue

19T

24T

34T

44T

44T

189

8. TIF revenue

19U

116,000

29U

39U

21,500

49U

49U

49U

94,500

49U

189

4,967

Other-Specify

19U

29U

39U

49U

49U

49U

189

9. Police RMS

19U

57,628

29U

39U

14,195

49U

49U

49U

43,433

49U

189

895

10. 2008

19U

1,885,000

29U

39U

440,000

49U

49U

49U

1,445,000

49U

189

72,010

11. 2009

19U

2,675,000

29U

39U

130,000

49U

49U

49U

2,545,000

49U

189

109,130

12. 2012

19U

150,000

29U

39U

50,000

49U

49U

49U

100,000

49U

189

2,250

13. 2013

19U

147,428

29U

39U

50,433

49U

49U

49U

96,996

49U

189

1,490

14. 2014

19U

29U

250,000

39U

50,286

49U

49U

49U

199,714

49U

189

2,568

Total long-term debt

20,979,191

250,000

917,549

0

0

20,311,643

0

713,208

B. Short-term debt

Outstanding as of JULY 1, 2014

61V

\$

33,000

Outstanding as of JUNE 30, 2015

64V

\$

0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

Actual valuation -- January 1, 2013

Amount - Omit cents

\$

352,747,115

x .05 = \$

17,637,356

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01

\$

W31

\$

W61

7,350,800

7,350,800

REMARKS

V98

Continued on next page

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